

**STATE OF WISCONSIN
STATE ACCOUNTING MANUAL**

SECTION:	II Budgetary Accounting	EFFECTIVE DATE:	July 1, 1993
SUB-SECTION:	4 - Sum Sufficient Appropriations	REVISION DATE:	July 1, 1993
SUBJECT:	Policy and Procedure	PAGE:	1 of 1

SUM SUFFICIENT APPROPRIATIONS

Sum Sufficient appropriations are appropriations which are legally expendable from a particular source in an amount necessary to accomplish a specific purpose. However, spending cannot occur in these appropriations unless an appropriation initial budget is established within WiSMART. The State Controller's Office (SCO) will utilize the estimate of expenditure amounts shown under s. 20.005 as initial budgets and incorporate them into WiSMART so that spending can occur. For Sum Sufficient appropriations whose estimated expenditure amounts are reported as zero in s. 20.005 an agency must submit a budget estimate to SCO prior to initiating spending. These s. 20.005 estimates of expenditure, and agency budget estimates operate as spending limits within WiSMART. If this system imposed appropriation spending limit is in danger of being reached an agency should submit a revised estimate of expenditure amount to the SCO. The SCO will make the appropriate adjustments to the appropriation budget level in order to ensure that spending can continue.
